



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
<http://dpw.lacounty.gov>

GAIL FARBER, Director

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

September 10, 2013

# ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

39 September 10, 2013

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY, ANNEXATION 40-144 (4-206),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09 NEGOTIATED TAX  
EXCHANGE RESOLUTION  
(SUPERVISORIAL DISTRICT 5)  
(3 VOTES)**

### SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

**IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES PUBLIC LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:**

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-144 (4-206) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-144 (4-206), Local Agency Formation Commission Designation 2012-09 to Los Angeles County Waterworks District No. 40, Antelope Valley.

## **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40-144 (4-206) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area is comprised of four non-contiguous parcels, which includes approximately 239.85 acres of inhabited land within the City of Lancaster. Three of the parcels consist of existing single-family residences and are adjacent to developed roads, residential tracts, and vacant land. The fourth parcel is the site of the Antelope Valley Fairgrounds and is adjacent to the Antelope Valley Freeway, developed roads, vacant land, and a commercial warehouse.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the District according to ratios listed in Exhibits A through N. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

## **Implementation of Strategic Plan Goals**

The Countywide Strategic Plan directs the provision of Operational Effectiveness (Goal 1) and Fiscal Sustainability (Goal 2) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

## **FISCAL IMPACT/FINANCING**

The District is requesting the proposed annexation and will pay the State Board of Equalization fees of \$5,200 associated with this action. Funding for the proposed fees will be included in the Fiscal Year 2014-15 General Fund of the District through the annual budget process.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, together with the Lancaster Cemetery District, the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A through N were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected properties would be reduced by the amounts shown on the enclosed table (Exhibit O).

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

### **ENVIRONMENTAL DOCUMENTATION**

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the CEQA Guidelines.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

### **CONCLUSION**

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

9/10/2013

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Office (Rita Robinson)  
County Counsel  
Executive Office  
Fire Department  
County Sanitation District No. 14 of  
Los Angeles County  
Local Agency Formation Commission  
City of Lancaster  
Antelope Valley-East Kern  
Water Agency  
Antelope Valley Mosquito and  
Vector Control District  
Antelope Valley Resource  
Conservation District  
Lancaster Cemetery District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-144 (4-206) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through N).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-144 (4-206).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 10<sup>th</sup> day of September, 2013, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.

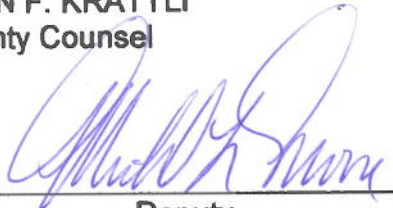


SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By   
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI  
County Counsel

By   
Deputy



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-144 (4-206) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through N).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-144 (4-206).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

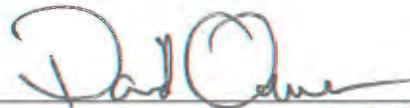
PASSED, APPROVED, AND ADOPTED this 17 day of April, 2013, by the following vote:

AYES: 4

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-144 (4-206) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through N).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-144 (4-206).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 23 day of April, 2013, by  
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Barbara Little  
Chairperson, Board of Trustees  
Antelope Valley Mosquito  
and Vector Control

ATTEST:

Joyce Ailes  
Secretary



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-144 (4-206) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through N).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-144 (4-206).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 18th day of April, 2013, by the following vote:

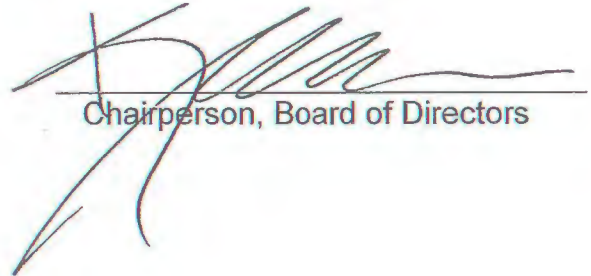
AYES: Two (2)

NOES: None

ABSENT: One (1)

ABSTAIN: None

Sanitation District No. 14  
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

April 18, 2013  
Date



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of March, 2013, by  
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Kathleen Burr (w)

Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Danette Gordon  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.



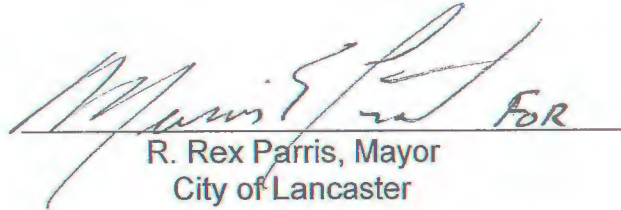
PASSED, APPROVED, AND ADOPTED this 23rd day of April, 2013, by the following vote:

AYES: Council Members: Johnson, Mann, Smith, Vice Mayor Crist, Mayor Parris

NOES: None

ABSENT: None

ABSTAIN: None

  
R. Rex Parris, Mayor  
City of Lancaster

ATTEST:

  
City Clerk

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-144 (4-206), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-09, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-144 (4-206) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-144 (4-206) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through N).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-144 (4-206).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

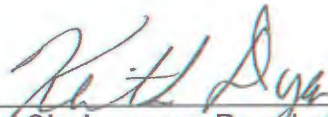
PASSED, APPROVED, AND ADOPTED this 12<sup>th</sup> day of March, 2013, by  
the following vote:

AYES: 7

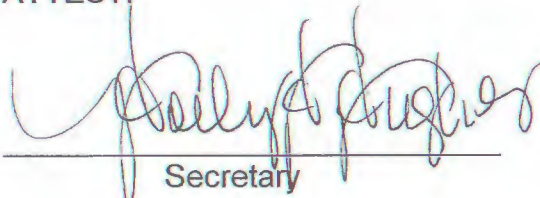
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
2405  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.178820776	17.8821%	0.006431286	0.001150048	-0.001181190	0.177639586
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135191	0.0135%	0.006431286	0.000000869	0.000000000	0.000135191
3.01 L A COUNTY LIBRARY	0.028764548	2.8765%	0.006431286	0.000184993	-0.000184993	0.028579555
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.168163832	16.8164%	0.006431286	0.001081510	-0.001081510	0.167082322
7.31 L A C FIRE-FFW	0.004707215	0.4707%	0.006431286	0.00030273	0.000000000	0.004707215
53.30 LANCASTER CEMETERY DISTRICT	0.001657731	0.1658%	0.006431286	0.000010661	-0.000010661	0.001647070
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.003626161	0.3626%	0.006431286	0.000023321	-0.000023321	0.003602840
66.45 CO SANIT DIST NO 14 OPERATING	0.033058764	3.3059%	0.006431286	0.000212610	-0.000212610	0.032846154
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001119696	0.1120%	0.006431286	0.000007201	-0.000007201	0.001112495
186.01 CITY-LANCASTER TD #1 RP 6	0.066107187	6.6107%	0.006431286	0.000425154	-0.000425154	0.065682033
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022707247	2.2707%	0.006431286	0.000146037	-0.000146037	0.022561210
400.00 EDUCATIONAL REV AUGMENTATION FD	0.066098742	6.6099%	0.006431286	0.000425100	Exempt	0.066098742
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006431286	0.000855375	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001676363	0.1676%	0.006431286	0.000010781	Exempt	0.001676363
400.21 CHILDREN'S INSTIL TUITION FUND	0.003327278	0.3327%	0.006431286	0.000021399	Exempt	0.003327278
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.070629925	7.0630%	0.006431286	0.000454241	Exempt	0.070629925
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010451028	1.0451%	0.006431286	0.000067214	Exempt	0.010451028
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.001013135	0.1013%	0.006431286	0.000006516	Exempt	0.001013135
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.115699285	11.5699%	0.006431286	0.000744095	Exempt	0.115699285
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000424657	0.0425%	0.006431286	0.00002731	Exempt	0.000424657
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.056683027	5.6683%	0.006431286	0.000364545	Exempt	0.056683027
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032126055	3.2126%	0.006431286	0.000206612	Exempt	0.032126055

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.003272678
Total	1.000000000	100.0000%	0.006431286	-0.003272678	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
2405  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Accnt No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
051.75 Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006402931	0.00000000	0.00000000	0.003258249
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>	<b>0.006402931</b>	<b>-0.003258249</b>		<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
(2) Must total 100%.  
(3) Weighted average waterworks district share as verified by Auditor.  
(4) Must total share reflected in Column (3).  
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.  
(6) Final share distributions to be reflected in tax transfer resolution.

1.05 LOS ANGELES COUNTY GENERAL	0.177639586	17.7640%	0.006402931	0.001137414	-0.001168420	0.176471166
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135191	0.0135%	0.006402931	0.000000866	0.000000000	0.000135191
3.01 L.A. COUNTY LIBRARY	0.028579555	2.8580%	0.006402931	0.000182993	-0.000182993	0.028396562
7.30 CONSOL. FIRE PRD. DIST. OF L.A. CO.	0.167082322	16.7082%	0.006402931	0.001069817	-0.001069817	0.166012506
7.31 L.A. C. FIRE-FFW	0.004707215	0.4707%	0.006402931	0.000030140	0.000000000	0.004707215
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003272678	0.3273%	0.006402931	0.000020955	-0.000020955	0.003251723
53.30 LANCASTER CEMETERY DISTRICT	0.001647070	0.1647%	0.006402931	0.000010546	-0.000010546	0.001636524
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.003602840	0.3603%	0.006402931	0.000023069	-0.000023069	0.003579771
66.45 CO SANIT DIST NO. 14 OPERATING	0.032846154	3.2846%	0.006402931	0.000210312	-0.000210312	0.032635842
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001112495	0.1112%	0.006402931	0.000007123	-0.000007123	0.001105372
186.01 CITY-LANCASTER TD #1 RP 6	0.065662033	6.5662%	0.006402931	0.000420558	-0.000420558	0.065261475
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.022561210	2.2561%	0.006402931	0.000144458	-0.000144458	0.022416752
400.00 EDUCATIONAL REV AUGMENTATION FD	0.066098742	6.6099%	0.006402931	0.000423226		0.066098742
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006402931	0.000851604		0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001676363	0.1676%	0.006402931	0.000010734		0.001676363
400.21 CHILDREN'S INSTL. TUITION FUND	0.003327278	0.3327%	0.006402931	0.000021304		0.003327278
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.070629925	7.0630%	0.006402931	0.000452239		0.070629925
464.06 CO.SCH.SERV.FD. - EASTSIDE UNION	0.010451028	1.0451%	0.006402931	0.000066917		0.010451028
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.001013135	0.1013%	0.006402931	0.000006487		0.001013135
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.115699285	11.5699%	0.006402931	0.000740815		0.115699285
717.06 CO.SCH.SERV.FD. - ANTELOPE VALLEY	0.000424657	0.0425%	0.006402931	0.000002719		0.000424657
717.08 ANTELOPE VY UN HI.-K.P.S.-ELEM	0.056683027	5.6683%	0.006402931	0.000362938		0.056683027
792.04 ANTELOPE VY JT COMMUNITY COLL.	0.032126055	3.2126%	0.006402931	0.000205701		0.032126055

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
5814  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.387285555	38.7286%	0.006431286	0.002490744	-0.002523349	0.384762206
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139011	0.0139%	0.006431286	0.000000894	0.000000000	0.000139011
3.01 L.A. COUNTY LIBRARY	0.035448985	3.5449%	0.006431286	0.000227983	-0.000227983	0.035221002
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.171216296	17.1216%	0.006431286	0.001101141	-0.001101141	0.170115155
7.31 L A C FIRE-FFW	0.004930666	0.4931%	0.006431286	0.000031711	0.000000000	0.004930666
53.30 LANCASTER CEMETERY DISTRICT	0.001944215	0.1944%	0.006431286	0.000012504	-0.000012504	0.001931711
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002446447	0.2446%	0.006431286	0.000015734	-0.000015734	0.002430713
66.45 CO SANIT DIST NO 14 OPERATING	0.004973000	0.4973%	0.006431286	0.000031983	-0.000031983	0.004941017
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001149795	0.1150%	0.006431286	0.000007395	-0.000007395	0.001142400
186.01 CITY-LANCASTER TD #1 RP 6	0.066205245	6.6205%	0.006431286	0.000425785	-0.000425785	0.065779460
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023287201	2.3287%	0.006431286	0.000149767	-0.000149767	0.023137434
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001727533	0.1728%	0.006431286	0.000011110	Exempt	0.001727533
400.21 CHILDREN'S INSTIL TUITION FUND	0.003428527	0.3429%	0.006431286	0.000022050	Exempt	0.003428527
529.01 LANCASTER SCHOOL DISTRICT	0.072792689	7.2793%	0.006431286	0.000468151	Exempt	0.072792689
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010770856	1.0771%	0.006431286	0.000069270	Exempt	0.010770856
529.07 DEV CTR HDOPD MINOR LANCASTER	0.001043849	0.1044%	0.006431286	0.000006713	Exempt	0.001043849
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119242716	11.9243%	0.006431286	0.000766884	Exempt	0.119242716
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000438518	0.0439%	0.006431286	0.000002820	Exempt	0.000438518
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.058418910	5.8419%	0.006431286	0.000375709	Exempt	0.058418910
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033109986	3.3110%	0.006431286	0.000212940	Exempt	0.033109986
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004495639
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006431286</b>	<b>-0.004495639</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
5814  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Acct No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.06 LOS ANGELES COUNTY GENERAL	0.384762206	38.4762%	0.006402931	0.002463606	-0.002496067	0.382266140
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139011	0.0139%	0.006402931	0.000000890	0.000000000	0.000139011
3.01 L.A. COUNTY LIBRARY	0.035221002	3.5221%	0.006402931	0.000225518	-0.000225518	0.034995485
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.170115155	17.0115%	0.006402931	0.001089236	-0.001089236	0.169025919
7.31 L.A.C FIRE-FFW	0.004930666	0.4931%	0.006402931	0.000031571	0.000000000	0.004930666
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004495639	0.4496%	0.006402931	0.000028785	-0.000028785	0.004466854
53.30 LANCASTER CEMETERY DISTRICT	0.001931711	0.1932%	0.006402931	0.000012369	-0.000012369	0.001919343
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002430713	0.2431%	0.006402931	0.000015564	-0.000015564	0.002415150
66.45 CO SANT DIST NO 14 OPERATING	0.004941017	0.4941%	0.006402931	0.000031637	-0.000031637	0.004909380
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001142400	0.1142%	0.006402931	0.000007315	-0.000007315	0.001135086
186.01 CITY-LANCASTER TD #1 RP 6	0.065779460	6.5779%	0.006402931	0.000421181	-0.000421181	0.065358279
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023137434	2.3137%	0.006402931	0.000148147	-0.000148147	0.022989287
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001727533	0.1728%	0.006402931	0.000011061	Exempt	0.001727533
400.21 CHILDREN'S INSTL TUITION FUND	0.003428527	0.3429%	0.006402931	0.000021953	Exempt	0.003428527
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.072792689	7.2793%	0.006402931	0.000466087	Exempt	0.072792689
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.0107770856	1.0771%	0.006402931	0.000068965	Exempt	0.010770856
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.001043849	0.1044%	0.006402931	0.000006684	Exempt	0.001043849
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119242716	11.9243%	0.006402931	0.000763503	Exempt	0.119242716
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000438518	0.0439%	0.006402931	0.000002808	Exempt	0.000438518
717.08 ANTELOPE VY.UN HI.-K.P.S.-ELEM	0.058418910	5.8419%	0.006402931	0.000374052	Exempt	0.058418910
792.04 ANTELOPE VY.JT COMMUNITY COLL.	0.033109986	3.3110%	0.006402931	0.000212001	Exempt	0.033109986
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004475818
Total	1.000000000	100.0000%	0.006402931	-0.004475818		1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
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Waterworks District # 40 ANTELOPE VALLEY  
047.04  
13935  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439631143	43.9631%	0.006431286	0.002827394	-0.002869366	0.436761777
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006431286	0.000000747	0.000000000	0.000116181
3.01 L A COUNTY LIBRARY	0.029482028	2.9482%	0.006431286	0.000189607	-0.000189607	0.029292421
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177305374	17.7305%	0.006431286	0.001140302	-0.001140302	0.176165072
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006431286	0.000041226	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001614809	0.1615%	0.006431286	0.000010385	-0.000010385	0.001604424
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.002032533	0.2033%	0.006431286	0.000013072	-0.000013072	0.002019461
66.45 CO SANIT DIST NO 14 OPERATING	0.005104391	0.5104%	0.006431286	0.000032828	-0.000032828	0.005071563
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955671	0.0956%	0.006431286	0.000006146	-0.000006146	0.000949525
186.01 CITY-LANCASTER TD #1 RP 6	0.067127229	6.7128%	0.006431286	0.000431718	-0.000431718	0.066696011
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019372228	1.9372%	0.006431286	0.000124588	-0.000124588	0.019247640
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006431286	0.000009261	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006431286	0.000018379	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006431286	0.000390181	Exempt	0.060669275
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.008977427	0.8977%	0.006431286	0.000057736	Exempt	0.008977427
464.07 DEV CTR HDOPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006431286	0.000005598	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006431286	0.000639158	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006431286	0.000002348	Exempt	0.000365094
717.07 ANTELOPE VY UN.HI-ELEM SCH FD.	0.048689311	4.8689%	0.006431286	0.000313135	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006431286	0.000177477	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004818012
Total	1.000000000	100.0000%		0.006431286	-0.004818012	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
(2) Must total 100%.  
(3) Weighted average waterworks district share as verified by Auditor.  
(4) Must total share reflected in Column (3).  
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
(6) Final share distributions to be reflected in tax transfer resolution.



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
13935  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.436761777	43.6762%	0.006402931	0.002796556	-0.002838343	0.433923433
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006402931	0.000000744	0.000000000	0.000116181
3.01 L A COUNTY LIBRARY	0.029292421	2.9292%	0.006402931	0.000187557	-0.000187557	0.029104863
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176165072	17.6165%	0.006402931	0.001127973	-0.001127973	0.175037100
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006402931	0.000041044	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004818012	0.4818%	0.006402931	0.000030849	-0.000030849	0.004787163
53.30 LANCASTER CEMETERY DISTRICT	0.001604424	0.1604%	0.006402931	0.000010273	-0.000010273	0.001594151
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002019461	0.2019%	0.006402931	0.000012930	-0.000012930	0.002006531
66.45 CO SANIT DIST NO 14 OPERATING	0.005071563	0.5072%	0.006402931	0.000032473	-0.000032473	0.005039090
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000949525	0.0950%	0.006402931	0.000006080	-0.000006080	0.000943445
186.01 CITY-LANCASTER TD #1 RP 6	0.066686011	6.6696%	0.006402931	0.000427050	-0.000427050	0.066268961
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019247640	1.9248%	0.006402931	0.000123241	-0.000123241	0.019124398
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006402931	0.000009220	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006402931	0.000018298	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006402931	0.000388461	Exempt	0.060669275
464.06 CO.SCH.SERV.FD - EASTSIDE UNION	0.008977427	0.8977%	0.006402931	0.000057482	Exempt	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006402931	0.000005573	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006402931	0.000636340	Exempt	0.099382585
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000365094	0.0365%	0.006402931	0.000002338	Exempt	0.000365094
717.08 ANTELOPE VY UN HI-K.P.S.-ELEM	0.048689311	4.8689%	0.006402931	0.000311754	Exempt	0.048689311
792.04 ANTELOPE VY JT COMMUNITY COLL.	0.027595942	2.7596%	0.006402931	0.000176695	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004796770
Total	1.000000000	100.0000%	0.006402931	-0.004796770	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY  
 Account No. 047.04  
 TRA: 13936  
 Effective Date: July 1, 2014  
 Annexation Number: 40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
 Based on their 2011-12 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439631143	43.9631%	0.006431286	0.002827394	-0.002869366	0.436761777
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006431286	0.000000747	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029482028	2.9482%	0.006431286	0.000189607	-0.000189607	0.029292421
7.30 CONSOL. FIRE PRO. DIST. OF L.A. CO.	0.177305374	17.7305%	0.006431286	0.001140302	-0.001140302	0.176165072
7.31 L.A. C FIRE-FFW	0.006410165	0.6410%	0.006431286	0.000041226	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001614809	0.1615%	0.006431286	0.00010385	-0.000010385	0.001604424
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002032533	0.2033%	0.006431286	0.000013072	-0.000013072	0.002019461
66.45 CO SANIT DIST NO 14 OPERATING	0.005104391	0.5104%	0.006431286	0.000032828	-0.000032828	0.005071563
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955671	0.0956%	0.006431286	0.000006146	-0.000006146	0.000949525
186.01 CITY-LANCASTER TD #1 RP 6	0.067127729	6.7128%	0.006431286	0.000431718	-0.000431718	0.066696011
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019372228	1.9372%	0.006431286	0.000124588	-0.000124588	0.019247640
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006431286	0.000009261	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006431286	0.000018379	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006431286	0.000390181	Exempt	0.060669275
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.008977427	0.8977%	0.006431286	0.000057736	Exempt	0.008977427
464.07 DEV CTR HDPCD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006431286	0.000005598	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006431286	0.000639158	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006431286	0.000002348	Exempt	0.000365094
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006431286	0.000313135	Exempt	0.048689311
792.04 ANTELOPE VY JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006431286	0.000177477	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004818012
Total	1.000000000	100.0000%	0.006431286	-0.004818012	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
13936  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.436761777	43.6762%	0.006402931	0.002796556	-0.002838343	0.433923433
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006402931	0.000000744	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029292421	2.9292%	0.006402931	0.000187557	-0.000187557	0.029104863
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176165072	17.6165%	0.006402931	0.001127973	-0.001127973	0.175037100
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006402931	0.000041044	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004818012	0.4818%	0.006402931	0.000030849	-0.000030849	0.004787163
53.30 LANCASTER CEMETERY DISTRICT	0.001604424	0.1604%	0.006402931	0.000010273	-0.000010273	0.001594151
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002019461	0.2019%	0.006402931	0.000012930	-0.000012930	0.002006531
66.45 CO SANIT DIST NO 14 OPERATING	0.005071563	0.5072%	0.006402931	0.000032473	-0.000032473	0.005039090
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000949525	0.0950%	0.006402931	0.000006080	-0.000006080	0.000943445
186.01 CITY-LANCASTER TD #1 RP 6	0.066666011	6.6696%	0.006402931	0.000427050	-0.000427050	0.066268961
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019247640	1.9248%	0.006402931	0.000123241	-0.000123241	0.019124398
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006402931	0.000009220	Exempt	0.001439932
400.21 CHILDREN'S INSTL TUITION FUND	0.002857797	0.2858%	0.006402931	0.000018298	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006402931	0.000388461	Exempt	0.060669275
464.06 CO.SCH.SERV.FD - EASTSIDE UNION	0.008977427	0.8977%	0.006402931	0.000057482	Exempt	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006402931	0.000005573	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006402931	0.000636340	Exempt	0.099382585
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000365094	0.0365%	0.006402931	0.000002338	Exempt	0.000365094
717.08 ANTELOPE VY UN HI-K P.S.-ELEM	0.048689311	4.8689%	0.006402931	0.000311754	Exempt	0.048689311
792.04 ANTELOPE VY JT COMMUNITY COLL.	0.027595942	2.7596%	0.006402931	0.000176695	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004796770
Total	1.000000000	100.0000%	0.006402931	-0.004796770	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
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# PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
13992  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439631143	43.9631%	0.006431286	0.002827394	-0.002869366	0.436761777
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006431286	0.000000747	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029482028	2.9482%	0.006431286	0.000189607	-0.000189607	0.029292421
7.30 CONSOL. FIRE PRO. DIST. OF L.A. CO.	0.177305374	17.7305%	0.006431286	0.001140302	-0.001140302	0.176165072
7.31 L.A.C. FIRE-FFW	0.006410165	0.6410%	0.006431286	0.000041226	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001614809	0.1615%	0.006431286	0.000010385	-0.000010385	0.001604424
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.002032533	0.2033%	0.006431286	0.000013072	-0.000013072	0.002019461
66.45 CO SANIT DIST NO 14 OPERATING	0.005104391	0.5104%	0.006431286	0.000032828	-0.000032828	0.005071563
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955671	0.0956%	0.006431286	0.000006146	-0.000006146	0.000949525
186.01 CITY-LANCASTER TD #1 RP 6	0.067127729	6.7128%	0.006431286	0.000431718	-0.000431718	0.066696011
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.019372228	1.9372%	0.006431286	0.000124588	-0.000124588	0.019247640
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001433932	0.1440%	0.006431286	0.000009261	Exempt	0.001433932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006431286	0.000018379	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006431286	0.000390181	Exempt	0.060669275
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.008977427	0.8977%	0.006431286	0.000057736	Exempt	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006431286	0.000005598	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006431286	0.000639158	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000365094	0.0365%	0.006431286	0.000002348	Exempt	0.000365094
717.07 ANTELOPE VY JUN.HI-ELEM SCH FD.	0.048689311	4.8689%	0.006431286	0.000313135	Exempt	0.048689311
792.04 ANTELOPE VY JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006431286	0.000177477	Exempt	0.027595942

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004818012
Total	1.000000000	100.0000%		0.006431286	-0.004818012	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
13992  
July 1, 2014  
40-144(4-206), LAFECO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.436761777	43.6762%	0.006402931	0.002796556	-0.002838343	0.433923433
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006402931	0.000000744	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029292421	2.9292%	0.006402931	0.000187557	-0.000187557	0.029104863
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176165072	17.6165%	0.006402931	0.001127973	-0.001127973	0.175037100
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006402931	0.000041044	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004818012	0.4818%	0.006402931	0.000030849	-0.000030849	0.004787163
53.30 LANCASTER CEMETERY DISTRICT	0.001604424	0.1604%	0.006402931	0.000010273	-0.000010273	0.001594151
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002019461	0.2019%	0.006402931	0.000012930	-0.000012930	0.002006531
66.45 CO SANIT DIST NO. 14 OPERATING	0.005071563	0.5072%	0.006402931	0.000032473	-0.000032473	0.005039090
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000949525	0.0950%	0.006402931	0.000006080	-0.000006080	0.000943445
186.01 CITY-LANCASTER TD #1 RP 6	0.066666011	6.6669%	0.006402931	0.000427050	-0.000427050	0.066268961
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019247640	1.9248%	0.006402931	0.000123241	-0.000123241	0.019124398
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006402931	0.000009220	Exempt	0.001439932
400.21 CHILDREN'S INSTL TUITION FUND	0.002857797	0.2858%	0.006402931	0.000018298	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006402931	0.000388461	Exempt	0.060669275
464.06 CO.SCH.SERV.FD - EASTSIDE UNION	0.008977427	0.8977%	0.006402931	0.000057482	Exempt	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006402931	0.000005573	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006402931	0.000636340	Exempt	0.099382585
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000365094	0.0365%	0.006402931	0.000002338	Exempt	0.000365094
717.08 ANTELOPE VY UN.HI-K P.S-ELEM	0.048689311	4.8689%	0.006402931	0.000311754	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006402931	0.000176695	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004796770
Total	1.000000000	100.0000%	0.006402931	-0.004796770		1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY  
 Account No. 047.04  
 TRA: 14140  
 Effective Date: July 1, 2014  
 Annexation Number: 40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
 Based on their 2011-12 Tax Sharing Ratios  
 0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439631143	43.9631%	0.006431286	0.002827394	-0.002869366	0.436761777
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006431286	0.000000747	-0.000000000	0.000116181
3.01 L A COUNTY LIBRARY	0.029482028	2.9482%	0.006431286	0.000189607	-0.000189607	0.029292421
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177305374	17.7305%	0.006431286	0.001140302	-0.001140302	0.176165072
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006431286	0.000041226	-0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001614809	0.1615%	0.006431286	0.000010385	-0.000010385	0.001604424
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.002032533	0.2033%	0.006431286	0.000013072	-0.000013072	0.002019461
66.45 CO SANIT DIST NO 14 OPERATING	0.005104391	0.5104%	0.006431286	0.000032828	-0.000032828	0.005071563
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955671	0.0956%	0.006431286	0.000006146	-0.000006146	0.000949525
186.01 CITY-LANCASTER TD #1 RP 6	0.067127729	6.7128%	0.006431286	0.000431718	-0.000431718	0.066696011
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019372228	1.9372%	0.006431286	0.000124588	-0.000124588	0.019247640
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	-0.000000000	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	-0.000000000	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001433932	0.1440%	0.006431286	0.000009261	-0.000009261	0.001433932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006431286	0.000018379	-0.000018379	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006431286	0.000390181	-0.000390181	0.060669275
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.008977427	0.8977%	0.006431286	0.000057736	-0.000057736	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006431286	0.000005598	-0.000005598	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006431286	0.000639158	-0.000639158	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006431286	0.000002348	-0.000002348	0.000365094
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006431286	0.000313135	-0.000313135	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006431286	0.000177477	-0.000177477	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004818012
Total	1.000000000	100.0000%	0.006431286	-0.004818012	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
14140  
July 1, 2014  
40-144(4-206), LAFECO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.436761777	43.6762%	0.006402931	0.002796556	-0.002838343	0.433923433
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006402931	0.000000744	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029282421	2.9282%	0.006402931	0.000187557	-0.000187557	0.029104863
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176165072	17.6165%	0.006402931	0.001127973	-0.001127973	0.175037100
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006402931	0.000041044	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004818012	0.4818%	0.006402931	0.000030849	-0.000030849	0.004787163
53.30 LANCASTER CEMETERY DISTRICT	0.001604424	0.1604%	0.006402931	0.000010273	-0.000010273	0.001594151
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002019461	0.2019%	0.006402931	0.000012930	-0.000012930	0.002006531
66.45 CO SANIT DIST NO 14 OPERATING	0.005071563	0.5072%	0.006402931	0.000032473	-0.000032473	0.005039090
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000949525	0.0950%	0.006402931	0.000006080	-0.000006080	0.000943445
186.01 CITY-LANCASTER TD #1 RP 6	0.06666011	6.6666%	0.006402931	0.000427050	-0.000427050	0.066268961
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019247640	1.9248%	0.006402931	0.000123241	-0.000123241	0.019124398
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.000000000
400.01 EDUCATIONAL AU/3 FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006402931	0.000009220	0.000009220	0.001439932
400.21 CHILDREN'S INSTL TUITION FUND	0.002857797	0.2858%	0.006402931	0.000018298	0.000018298	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006402931	0.000388461	0.000388461	0.060669275
464.06 CO.SCH.SERV.FD - EASTSIDE UNION	0.008977427	0.8977%	0.006402931	0.000057482	0.000057482	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006402931	0.000005573	0.000005573	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006402931	0.000636340	0.000636340	0.099382585
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000365094	0.0365%	0.006402931	0.000002338	0.000002338	0.000365094
717.08 ANTELOPE VY UN HI-K P-S-ELEM	0.048689311	4.8689%	0.006402931	0.000311754	0.000311754	0.048689311
792.04 ANTELOPE VY JT COMMUNITY COLL.	0.027595942	2.7596%	0.006402931	0.000176695	0.000176695	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004796770
Total	1.000000000	100.0000%	0.006402931	-0.004796770	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.



**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
14432  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, Antelope Valley  
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439665552	43.9666%	0.006431286	0.002827615	-0.002869588	0.436795964
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006431286	0.000000747	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029484302	2.9484%	0.006431286	0.000189622	-0.000189622	0.029294680
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319050	17.7319%	0.006431286	0.001140390	-0.001140390	0.176178660
7.31 L.A.C.FIRE-FFW	0.006410165	0.6410%	0.006431286	0.000041226	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001614934	0.1615%	0.006431286	0.000010386	-0.000010386	0.001604548
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002032690	0.2033%	0.006431286	0.000013073	-0.000013073	0.002019617
66.45 CO SANIT DIST NO 14 OPERATING	0.005047003	0.5047%	0.006431286	0.000032459	-0.000032459	0.005014544
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000955745	0.0956%	0.006431286	0.000006147	-0.000006147	0.000949598
186.01 CITY-LANCASTER TD #1 RP 6	0.067132907	6.7133%	0.006431286	0.000431751	-0.000431751	0.066701156
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019373723	1.9374%	0.006431286	0.000124598	-0.000124598	0.019249125
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006431286	0.000009261	0.000000000	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006431286	0.000018379	0.000000000	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006431286	0.000390181	0.000000000	0.060669275
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.008977427	0.8977%	0.006431286	0.000057736	0.000000000	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006431286	0.000005598	0.000000000	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006431286	0.000639158	0.000000000	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006431286	0.000002348	0.000000000	0.000365094
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006431286	0.000313135	0.000000000	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006431286	0.000177477	0.000000000	0.027595942

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.004818012
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006431286</b>	<b>-0.004818012</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
14432  
July 1, 2014  
40-144(4-206), LAFCO 2012-09

Waterworks District # 40, ACO FUND  
Based on their 2011-12 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
0.006402931						
1.05 LOS ANGELES COUNTY GENERAL	0.436795964	43.6796%	0.006402931	0.002796774	-0.002838562	0.433957402
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006402931	0.000000744	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029294680	2.9295%	0.006402931	0.000187572	-0.000187572	0.029107108
7.30 CONSOL. FIRE PRO.DIST. OF L.A.CO.	0.176178660	17.6179%	0.006402931	0.001128060	-0.001128060	0.175050601
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006402931	0.000041044	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004818012	0.4818%	0.006402931	0.000030849	-0.000030849	0.004787163
53.30 LANCASTER CEMETERY DISTRICT	0.001604548	0.1605%	0.006402931	0.000010274	-0.000010274	0.001594274
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002019617	0.2020%	0.006402931	0.000012931	-0.000012931	0.002006686
66.45 CO SANIT DIST NO 14 OPERATING	0.005014544	0.5015%	0.006402931	0.000032108	-0.000032108	0.004982436
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000949598	0.0950%	0.006402931	0.000006080	-0.000006080	0.000943518
186.01 CITY-LANCASTER TD #1 RP 6	0.066701156	6.6701%	0.006402931	0.000427083	-0.000427083	0.066274073
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.019249125	1.9249%	0.006402931	0.000123251	-0.000123251	0.019125874
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006402931	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006402931	0.000009220	Exempt	0.001439932
400.21 CHILDREN'S INST'L TUITION FUND	0.002857797	0.2858%	0.006402931	0.000018298	Exempt	0.002857797
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.060669275	6.0669%	0.006402931	0.000388461	Exempt	0.060669275
464.06 CO.SCH.SERV.FD - EASTSIDE UNION	0.008977427	0.8977%	0.006402931	0.000057482	Exempt	0.008977427
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000870385	0.0870%	0.006402931	0.000005573	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006402931	0.000636340	Exempt	0.099382585
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000365094	0.0365%	0.006402931	0.000002338	Exempt	0.000365094
717.08 ANTELOPE VY JUN HI.-K.P.S.-ELEM	0.048689311	4.8689%	0.006402931	0.000311754	Exempt	0.048689311
792.04 ANTELOPE VY JT COMMUNITY COLL.	0.027595942	2.7596%	0.006402931	0.000176695	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.004796770
Total	1.000000000	100.0000%	0.006402931	-0.004796770		1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
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- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

## EXHIBIT O

<u>Tax Rate Area</u>	<u>Tax Share Reduction</u>
02405	0.2349610%
05814	0.5019415%
13935	0.5707710%
13936	0.5707710%
13992	0.5707710%
14140	0.5707710%
14432	0.5708150%



# Annexation 40-144 (4-206)

